

ESCANABA & LAKE SUPERIOR RAILROAD COMPANY

ONE LARKIN PLAZA
WELLS, MICHIGAN 49894 - 0217

September 28, 2006



VIA FEDERAL EXPRESS

Ms. Barbara Saddler
Surface Transportation Board
1925 K Street, N.W.
Mail Room 700
Washington, DC 20423

RECORDATION NO. 14584A FILED

SEP 27 '06 -3 5 7 PM

SURFACE TRANSPORTATION BOARD

Dear Ms. Saddler:

I am writing to you regarding a lease (Recordation Number 14584) we had with Middle America Equipment Co., dated December 31, 1984. We have never been able to find the release of lien on these ten 100-ton bulkhead flatcars. Middle America no longer exists, but William Condren of the William J. Condren Group is a former general partner of Middle America Equipment. I am enclosing Mr. Condren's affirmation that Middle America Equipment no longer exists and that no valid lien by Middle America Equipment exists against said ten bulkhead flat cars.

You will also find enclosed a check in the amount of \$34.00 for a Recordation Fee.

Thank you for all of your help and if you have any questions, please feel free to call me at (906) 786-0693.

Sincerely,

Joy Liebel
Secretary to Mr. John Larkin, President

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Enclosures

SEP 27 '06

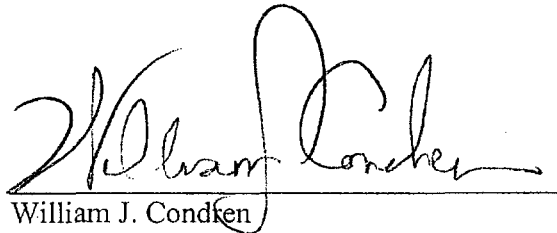
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SURFACE TRANSPORTATION BOARD

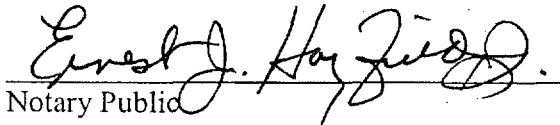
Affirmation of William J. Condren:

William J. Condren states and affirms as follows:

1. I am the former general partner of Middle America Equipment Company, L.P.
2. Middle America Equipment Company, L.P. no longer exists.
3. Middle America Equipment Company, L.P. has no further interest in the ten bulkhead flatcars owned by the Escanaba & Lake Superior Railroad Company. There exists no valid lien by Middle America Equipment Company, L.P. against said ten bulkhead flatcars.


William J. Condren

Subscribed and sworn to before me
this 15th day of September, 2006.


Notary Public